

**FINANCIAL STATEMENT INFORMATION REQUIREMENTS
AND DUE DATES
FOR THE YEAR ENDING SEPTEMBER 30, 2005**

NOS, NMFS, OAR, NWS, NESDIS, NFA, NMAO, and BIS

1. Provide all *Reports of Property Constructed*, Form 37-6, for all real and personal property construction work in progress items completed through September 10, 2005. For CWIP items estimated to be completed from September 11, 2005 through September 30, 2005, prepare and provide a 37-6 form clearly labeled as "estimate." Each Form 37-6 cost line-item should contain valid CAMS Organization Codes, Project Codes, Task Codes, and original fiscal year as stated on the CAMS CA500D report. The Project/Task Codes on the Form 37-6 must be active at the time the Form 37-6 is submitted. (Due to Germantown Finance Office (Mr. Nick Bayer) no later than 9/12/05. Germantown Finance Office submission due to Property Office no later than 9/14/05).
2. Provide information for all cash on deposit in banks or other financial institutions as of September 30, 2005. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance as of September 30, 2005, and any other necessary information. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due 10/3/05)
3. Provide information for all lease arrangements in existence as of September 30, 2005, where NOAA or BIS is the lessor (NOAA or BIS assets are being leased to another entity). Include a description of the asset, lease terms, projected future lease revenues to NOAA and/or BIS by fiscal year, and a copy of the lease and/or reimbursable agreement. (Due 10/3/05)
4. Provide information for all prepayments and advances (cash outlays made before expenses are incurred) over \$750,000 as of September 30, 2005. Include the payee name, payment date, payment amount, purpose of payment, and period of time the prepayment covers. Do not include amounts obligated but unpaid as of September 30, 2005 (these are not prepayments) or advances to grant recipients. (Due 10/3/05)
5. Provide information for all long-term contracts in effect as of September 30, 2005, for the purchase, construction, and modernization of equipment and facilities (satellite and weather-related). Include a description of the contract, and the projected contract amounts to be paid for each of the five full fiscal years ending September 30, 2006 through September 30, 2010, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due 10/3/05)
6. Provide a reconciliation of all CWIP costs to the CAMS CA500D Report as of September 30, 2005, including additions and deletions from October 1, 2004 through September 30, 2005. Include any necessary adjustments to the September 30, 2005 balances. All adjustments must be properly identified and explained in detail. For the current format and instructions on how to prepare the reconciliation refer to:
http://www.rdc.noaa.gov/~finance/financial_policy.htm (Due 10/3/05)

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7. Provide information for any incidents through September 30, 2005, which qualify as government acknowledged events. Government acknowledged events are those non-transaction based events that are of financial consequence to the Federal Government because it chooses to respond to the event. The Federal Government has broad responsibility to provide for the public's general welfare and often assumes responsibilities for which it has no prior legal obligation. For example, costs from many events, such as toxic waste damage caused by non-Federal entities and other events under Damage Assessment and Restoration Fund related activities could ultimately become the responsibility of NOAA or BIS. Provide a description of the event, authorizing legislation, date of the event and any applicable exchanges (for example, when a contractor performs repairs), amounts of liability including an estimate if the exact amount is unknown, and any other applicable information. The liability includes amounts due from NOAA and BIS to pay for benefits, goods, or services provided under the terms of the program or legislation, as of September 30, 2005, whether or not such amounts have been reported to NOAA and BIS. Only report events where the liability is \$1 million or more. (Due 10/3/05)

IN ADDITION TO THE ABOVE, SPECIFIC OFFICE REQUESTS ARE AS FOLLOWS:

NESDIS, Budget and Planning Office (E/BP)

1. Provide information for all long-term commitments such as contracts in effect as of September 30, 2005, for the purchase, construction, and modernization of satellites. Include a description of the contract, and the projected contract amounts to be paid for each of the five full fiscal years ending September 30, 2006 through September 30, 2010, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due 10/3/05)
2. Provide a reconciliation of all satellite CWIP costs to the CAMS CA500D Report as of September 30, 2005, including additions and deletions from October 1, 2004 through September 30, 2005. Include any necessary adjustments to the September 30, 2005 balance. All adjustments must be properly identified and explained in detail. (Due 10/3/05)
3. Provide the necessary reports, schedules, and supporting documentation for satellite additions and disposals from October 1, 2004 through September 30, 2005 and related accumulated depreciation additions and disposals. (Due 10/3/05)

NMFS, Financial Services Division (F/CS2)

1. Provide Fisheries Finance Program administrative expenses from October 1, 2004 through September 30, 2005. (Due 10/3/05)

NOAA Assistant General Counsel for Enforcement and Litigation (GCEL)

1. Provide the necessary schedules, reports, and supporting documentation for seized property (Exhibits 1 and 2) as of September 30, 2005 related to Civil Monetary Penalty (CMP) Enforcement. (Due 10/3/05)
2. Provide a schedule of legally enforceable cases as of September 30, 2005. (Due 10/3/05)

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NOS, Office of Ocean and Coastal Resource Management (N/ORM)

1. Provide information for all cash on deposit in banks or other financial institutions as of September 30, 2005, specifically including trust accounts from foreclosure. Include the purpose of the funds, the name and address of the bank or other financial institution, account number, account title, names of individuals with authorized signature authority, account balance, and any other necessary information as of September 30, 2005. Do not include lock box deposits which are turned over to the Department of the Treasury at the end of each business day. (Due 10/3/05)
2. Provide the necessary reports, schedules, and supporting documentation for CZMF accounts receivable and estimated allowances as of September 30, 2005. (Due 10/3/05)
3. If available, provide an updated valuation schedule for CZMF foreclosed property as of September 30, 2005 that includes the calculation of fair market value using the latest FY 05 tax assessment bills. (Due 10/3/05)
4. Provide direct loan program administrative expenses by project code related to credit program receivables and related foreclosed property as of September 30, 2005. (Due 10/3/05)
5. Provide information for Federal upkeep of collateral assets. Include a description, sale price, and the respective gain or loss for all properties sold during from October 1, 2004 through September 30, 2005. (Due 10/3/05)
6. Provide the total dollar amount of all Port Arthur properties sold from the inception of the sales program through September 30, 2005. (Due 10/3/05)
7. Provide a check register, schedule, or bank statement detailing all transactions in the bank account for the Port Arthur project from July 1, 2005 through September 30, 2005. (Due 10/3/05)
8. Provide a report of deferred maintenance for stewardship assets as of September 30, 2005. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, and any other information required by SFFAS # 6, #8, and #14, and other applicable regulations. (Due 10/3/05)
9. Provide information for stewardship land and heritage assets. Include a description of stewardship land by category of major use, a description of heritage assets by major category – collectible and non-collectible, a description of the methods of acquisition and withdrawal, the October 1, 2004 number of units on hand, the number of units added and withdrawn from October 1, 2004 through September 30, 2005, and the September 30, 2005 number of units on hand. In addition, include the cost of acquiring stewardship land and heritage assets, a description of the overall condition, identification of any deferred maintenance, and any other information required by SFFAS No. 6, 8, and 16. If a stewardship land or heritage asset item is to be removed from the balance sheet, provide the acquisition cost and accumulated depreciation of the item as of October 1, 2004. (Due

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to Property Office no later than 9/30/05. Property Office consolidated submission due to Germantown Finance Office no later than 10/3/05).

10. Provide information for any stewardship assets transferred or donated to NOAA from October 1, 2004 through September 30, 2005, including book value and fair value. (Due 10/3/05)
11. Provide information for non-Federal physical property stewardship investments. Include a description of the major programs involving Federal investments, a description of the programs or policies under which non-cash assets are transferred to state and local governments, the cost of investments made from October 1, 2004 through September 30, 2005 and the annual investment for each of the four full preceding fiscal years, and a description of Federal property transferred to state and local governments during those same time periods. FY 05 investments should be measured on the same basis of accounting as used for financial statement purposes - expenses incurred. (Due 10/3/05)
12. Provide information for human capital stewardship investments. Include a description of the major education and training programs considered Federal investments, the cost of investments made from October 1, 2004 through September 30, 2005 and the annual investment for each of the four full preceding fiscal years, and investments allocated by performance goals. FY 2005 investments should be measured on the same basis of accounting as used for financial statement purposes - expenses incurred. In addition, provide outcome and output measures that are used to justify continued treatment of expenses as stewardship investments, and the relationship of the outcomes and outputs to the stewardship investments. (Due 10/3/05)

NWS, Comptroller Division (W/CFO2) and National Logistics Support Center (NLSC) (CCx2)

1. Provide information for all long-term commitments such as contracts in effect as of September 30, 2005, for the purchase, construction, and modernization of weather-related equipment. Include a description of the contract, and the projected contract amounts to be paid for each of the five full fiscal years ending September 30, 2006 through September 30, 2010, and the sum for all annual periods ending thereafter. Do not include information on lease contracts. (Due 10/3/05)
2. Provide the necessary reports and schedules for the NLSC supplies, and equipment physical inventory as of September 15, 2005, including an inventory roll forward report. (Due 9/19/05)
3. Provide a reconciliation between the September 30, 2004 ending operating materials and supplies inventory balances and the ending inventory balances per the September 15, 2005 physical inventory report, for both supplies and equipment. (Due 9/19/05)
4. Provide a report of total excess, obsolete, and unserviceable inventory for both supplies and equipment as of September 15, 2005. (Due 9/19/05)
5. Provide the carrying amount and net realizable value of the excess, obsolete, and unserviceable items as of September 15, 2005. (Due 9/19/05)

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6. Provide any changes in the methodology for calculating the allowance for excess, obsolete, and unserviceable items. (Due 9/19/05)
7. Provide a report of inventory held for repair as of September 15, 2005. (Due 9/19/05)
8. Provide information on any restrictions on the sale, use, or disposition of inventory. (Due 9/19/05)
9. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due 9/19/05)

NWS, Office of Operational Systems, National Reconditioning Center (NRC) (W/OPS16)

1. Provide the necessary reports and schedules for the NRC supplies physical inventory as of September 15, 2005, including an inventory roll forward report. (Due 9/19/05)
2. Provide the carrying amount and net realizable value of the excess, obsolete, and unserviceable items as of September 15, 2005. (Due 9/19/05)
3. Provide any changes in the methodology for calculating the allowance for excess, obsolete, and unserviceable items. (Due 9/19/05)
4. Provide information on any restrictions on the sale, use, or disposition of inventories. (Due 9/19/05)
5. Provide a report of inventory held for repair as of September 15, 2005. (Due 9/19/05)
6. Provide the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (Due 9/19/05)

OMAO, Commissioned Personnel Center (CPC)

1. Provide a copy of the contract for the actuarial valuation of the NOAA Corps Retirement System and the NOAA Corps Post-Retirement Medical Plan as of September 30, 2005, with a report issuance date of September 15, 2005. (Due 9/5/05)
2. Provide two copies of the actuarial valuation, dated September 15, 2005, of the NOAA Corps Retirement Benefit Plan and the NOAA Corps Post-Retirement Medical Plan as of September 30, 2005. For each plan, the report should provide the actuarial accrued liability as of September 30, 2004; the total expense for the year ended September 30, 2005 including normal cost, interest on the plan liability for the year ended September 30, 2005, prior and past service cost from plan amendments, gains or losses due to the change in medical inflation rate assumptions, and details of other actuarial gains or losses; the amount of benefit payments made by NOAA during the year ended September 30, 2005; the actuarial accrued liability as of September 30, 2005; and any other information required by Statement of Federal Financial Accounting Standards (SFFAS) 5. (Due 9/19/05)

OMAO, Officer Services Division (CPC2)

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1. Provide the most recent NOAA Commissioned Corps leave status report as of September 15, 2005. (Due 9/19/05)
2. Provide the NOAA Commissioned Corps leave status report as of September 30, 2005. (Due 10/3/05)

SPECIFIC NFA OFFICE REQUESTS ARE AS FOLLOWS

Budget Office (OFA3)

1. Provide information for any research and development projects including the following:
(Due 10/3/05)
 - A. Annual investment or expenditure (in accordance with SFFAS No. 4) reported in two categories: Applied Research, and Development. Report annual investments, by separate categories for each program area, made from October 1, 2004 through September 30, 2005, and the annual investment for each of the four full fiscal years preceding. Reporting should be at the Line/Staff Office level. For FY 05 data, research and development must be reported on the basis of expense.
 - B. Detailed narrative description of major research and development programs.
 - C. Report of the amount of significant state, local, private, or foreign total contributions to shared or joint programs.
 - D. Program measures (goals) and outcomes of investment in research and development.

WFM Office, Programs and Plans Division (OFA41)

3. Provide the necessary schedule of accrued annual leave including credit time, compensatory time, leave transferred in, and shore leave as of September 15, 2005. (Due 9/19/05)

Environmental Compliance and Safety Division (OFA54)

1. Provide the necessary reports, schedules, and supporting documentation for environmental and non-environmental contingent liability estimates, including amounts that are probable and the portion of the liability due to other Federal agencies versus the public. Include the specific project number for each line item listed, and document numbers and dollar amount of all outstanding payables as of September 15, 2005. (Due 9/19/05)

Grants Management Division (OFA62)

1. Provide listings of FY 2005 (if available) grant expenditures updated through September 15, 2005. If the FY 2005 listing is not yet available, please use the FY 2004 listing and update through September 15, 2005. Provide separate schedules for positive and negative cash on hand.

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The schedules should include the grant number, amount of the grant (Federal share), cash balance, and drawdown amount. (Due 9/19/05)

Logistics Staff, Personal Property Branch (OFA 532)

1. Provide the following personal property schedules and information as of September 15, 2005:
 - A. Provide a report of all personal property acquisitions and disposals including assets under capital lease from October 1, 2004 through September 15, 2005, including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency, provide the name of the agency. (Due 9/19/05)
 - B. On a monthly basis, provide detail files of all personal property including assets under capital lease additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of FY 05 acquisitions, disposals, and prior period adjustments for the period October 1, 2004 through September 15, 2005. (Due 9/19/05)
 - C. Provide monthly detailed reconciliations/roll forwards of personal property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 30, 2004 ending balances to the September 15, 2005 balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (Due 9/19/05)
 - D. Provide a report of all personal property adjustments including adjustments to assets under capital lease required to prior fiscal year balances as of September 15, 2005 including the cause for the adjustment such as errors or policy changes. (Due 9/19/05)
2. Provide a detailed listing of all capitalized personal property properties sold, transferred, disposed, or removed from October 1, 2004 through September 15, 2005. Provide the following information regarding each property item (Due 9/19/05):
 - A. Identification number
 - B. Asset description and name
 - C. Acquisition cost
 - D. Accumulated Depreciation
 - E. Depreciation expense by fund
 - F. Date disposed/sold
 - G. Sales price
 - H. Gain or loss
 - I. Net book value
 - J. Net realizable value
3. Provide information for any personal property that was traded from October 1, 2004 through

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September 15, 2005, including the amount of any proceeds received from the trade. (Due 9/19/05)

4. Provide a listing of personal property excessed from October 1, 2004 through September 15, 2005, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated).
(Due 9/19/05)
5. Provide information on any new personal property prepaid rental agreements not previously reported in the prior quarter. (Due 9/19/05)
6. Provide the following information for personal property future capital and operating lease payments as of September 15, 2005:
 - A. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property capital lease payments to be paid for each of the five full fiscal years ending September 30, 2006 through September 30, 2010, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of future total lease payments, imputed interest, and executory costs should equal the total personal property capital lease liability as of September 15, 2005. (Due 9/19/05)
 - B. Provide a summary schedule and the necessary detailed supporting schedules of the September 15, 2005 personal property capital lease liability split between the funded and unfunded portions. (Due 9/19/05)
 - C. Provide an allocation of the October 1, 2004 through September 15, 2005 personal property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due 9/19/05)
 - D. Provide a summary schedule and the necessary detailed supporting schedules of the total personal property operating lease payments to be paid for each of the five full fiscal years ending September 30, 2006 through September 30, 2010, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases, and the total. (Due 9/19/05)
7. Provide information for stewardship heritage assets. Include a description of heritage assets by major category – collectible and non-collectible, a description of the methods of acquisition and withdrawal, the October 1, 2004 number of units on hand, the number of units added and withdrawn from October 1, 2004 through September 30, 2005, and the September 30, 2005 number of units on hand. In addition, include the cost of acquiring stewardship heritage assets, a description of the overall condition, identification of any deferred maintenance, and any other information required by SFFAS No. 6, 8, and 16. If a stewardship

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heritage asset item is to be removed from the balance sheet, provide the acquisition cost and accumulated depreciation of the item as of October 1, 2004. (Due 10/3/05)

8. Provide the following personal property schedules and information for the period of September 16, 2005 through September 30, 2005:
 - A. Provide a report of all personal property acquisitions and disposals including assets under capital lease from September 16, 2005 through September 30, 2005, including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency, provide the name of the agency. (Due 10/3/05)
 - B. Provide detail files of all personal property including assets under capital lease additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of FY 05 acquisitions, disposals, and prior period adjustments for the period of September 16, 2005 through September 30, 2005. (Due 10/3/05)
 - C. Provide detailed reconciliations/roll forwards of personal property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 15, 2005 ending balances to the September 30, 2005 balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward. (Due 10/3/05)
 - D. Provide a report of all personal property adjustments including adjustments to assets under capital lease required to prior fiscal year balances from September 16, 2005 through September 30, 2005 including the cause for the adjustment such as errors or policy changes. (Due 10/3/05)
9. Provide a detailed listing of all capitalized personal property properties sold, transferred, disposed, or removed from September 16, 2005 through September 30, 2005. Provide the following information regarding each property item (Due 10/3/05):
 - A. Identification number
 - B. Asset description and name
 - C. Acquisition cost
 - D. Accumulated Depreciation
 - E. Depreciation expense by fund
 - F. Date disposed/sold
 - G. Sales price
 - H. Gain or loss
 - I. Net book value
 - J. Net realizable value
10. Provide information for any personal property that was traded from September 16, 2005

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through September 30, 2005, including the amount of any proceeds received from the trade.
(Due 10/3/05)

11. Provide a listing of personal property excessed from September 16, 2005 through September 30, 2005, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (Due 10/3/05)

Facility Construction and Maintenance Division (OFA 551)

1. Provide a report of deferred maintenance for real property as of September 30, 2005. Include identification of each major class of asset for which maintenance was deferred, the method of measuring deferred maintenance for each major class, a description of the requirements or standards for acceptable operating condition, any changes in the condition requirements or standards, a range of asset condition (1 - excellent condition, 2 - good condition, etc.), the estimated range of dollar amounts of maintenance needed to return the asset to acceptable operating condition and the percentage that those estimated amounts could vary, and any other information required by SFFAS # 6, #8, and #14, and other applicable regulations.
(Due 10/3/05)

Facility Management Division (OFA 552)

1. Provide the following real property schedules and information as of September 15, 2005:
 - A. Provide a report of all real property acquisitions and disposals including assets under capital lease from October 1, 2004 through September 15, 2005, including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency, provide the name of the agency. (Due 9/19/05)
 - B. Provide detail files for all real property including assets under capital lease of October 1, 2004 through September 15, 2005 additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of acquisitions, disposals, and prior period adjustments for this period.
(Due 9/19/05)
 - C. Provide a detailed reconciliation/roll forward of real property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 30, 2004 ending balances to the September 15, 2005 ending balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward such as location, function/description, OMB category of equipment, accumulated depreciation, depreciable life, salvage value, annual depreciation, and for assets under capital lease the length of lease, imputed interest, executory costs, and future minimum lease payments. (Due 9/19/05)

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D. Provide a report of all real property adjustments including adjustments to assets under capital lease required to prior fiscal year balances as of September 15, 2005 including the cause for the adjustment such as errors or policy changes. (Due 9/19/05)

2. Provide a detailed listing of all capitalized real properties sold, transferred, disposed, or removed from October 1, 2004 through September 15, 2005. Provide the following information regarding each property item (Due 9/19/05):

- A. Identification number
- B. Asset description and name
- C. Acquisition cost
- D. Accumulated Depreciation
- E. Depreciation expense by fund
- F. Date disposed/sold
- G. Sales price
- H. Gain or loss
- I. Net book value
- J. Net realizable value

3. Provide information for any real property that was traded from October 1, 2004 through September 15, 2005, including the amount of any proceeds received from the trade. (Due 9/19/05)

4. Provide a listing of real property excessed from October 1, 2004 through September 15, 2005, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (Due 9/19/05)

5. Provide information on any new real property prepaid rental agreements not previously reported in the prior quarter. (Due 9/19/05)

6. Provide the following information for real property future capital and operating lease payments as of September 15, 2005:

A. Provide a summary schedule and the necessary detailed supporting schedules of the total real property capital lease payments for each of the five full fiscal years ending September 30, 2006 through September 30, 2010, the sum for all annual periods ending thereafter, the total imputed interest for all future periods stated as one negative number, and the total executory costs for all future periods stated as one negative number. The net of total future lease payments, imputed interest, and executory costs should equal the total real property capital lease liability as of September 15, 2005. (Due 9/19/05)

B. Provide a summary schedule and the necessary detailed supporting schedules of the September 15, 2005 real property capital lease liability split between the funded and unfunded portions. (Due 9/19/05)

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- C. Provide an allocation of the October 1, 2004 through September 15, 2005 real property capital lease payments between a reduction of the obligation (principal balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability. (Due 9/19/05)
- D. Provide a summary schedule and the necessary detailed supporting schedules of the total real property operating lease payments to be paid for each of the five full fiscal years ending September 30, 2006 through September 30, 2010, and the sum for all annual periods ending thereafter. The schedule should provide separate amounts for leases with the General Services Administration (GSA), non-GSA operating leases, and the total. (Due 9/19/05)
7. Provide the following real property schedules and information for the period of September 16, 2005 through September 30, 2005:
- A. Provide a report of all real property acquisitions and disposals including assets under capital lease from September 16, 2005 through September 30, 2005, including property descriptions and acquisitions/disposal dates. For property transferred to another federal agency, provide the name of the agency. (Due 10/3/05)
- B. Provide detail files for all real property including assets under capital lease of September 16, 2005 through September 30, 2005 additions, disposals and related accumulated depreciation, depreciation expense by project code, object class and bar code number which include the effect of acquisitions, disposals, and prior period adjustments for this period. (Due 10/3/05)
- C. Provide a detailed reconciliation/roll forward of real property including assets under capital lease with depreciable basis and accumulated depreciation balances from the September 15, 2005 ending balances to the September 30, 2005 balances. The reconciliations should detail depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the roll-forward such as location, function/description, OMB category of equipment, accumulated depreciation, depreciable life, salvage value, annual depreciation, and for assets under capital lease the length of lease, imputed interest, executory costs, and future minimum lease payments. (Due 10/3/05)
- D. Provide a report of all real property adjustments including adjustments to assets under capital lease required to prior fiscal year balances from September 16, 2005 through September 30, 2005 including the cause for the adjustment such as errors or policy changes. (Due 10/3/05)
8. Provide a detailed listing of all capitalized real properties sold, transferred, disposed, or removed from September 16, 2005 through September 30, 2005. Provide the following information regarding each property item (Due 10/3/05):

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- A. Identification number
 - B. Asset description and name
 - C. Acquisition cost
 - D. Accumulated Depreciation
 - E. Depreciation expense by fund
 - F. Date disposed/sold
 - G. Sales price
 - H. Gain or loss
 - I. Net book value
 - J. Net realizable value
9. Provide information for any real property that was traded from September 16, 2005 through September 30, 2005, including the amount of any proceeds received from the trade. (Due 10/3/05)
10. Provide a listing of real property excessed from September 16, 2005 through September 30, 2005, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (Due 10/3/05)

Point of Contact

If you have any questions, please contact Mike Van Deusen at (301) 444-2174. Responses should be faxed to Mike Van Deusen at (301) 427-2040 (use "fine" fax resolution), or submitted to the following address:

Mike Van Deusen (OFA212)
NOAA Finance Office
20020 Century Boulevard
Room 3125
Germantown, Maryland 20874

To ensure the completeness of the September 30, 2005 consolidated financial statement data, it is necessary that we receive either a positive or negative reply from each NOAA Line/Staff Office.